



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 12 2001

Office of State Auditor Unveils Electronic Publication System for Audits

The Office of the State Auditor has developed an electronic publishing system (EPS) that will replace most printed audit reports with digital versions that will be distributed using the Internet.

The EPS was created in response to a legislative mandate that State agencies investigate using the Internet to distribute reports. The legislation required agencies to report to the General Assembly by June 2002.

Although printed versions of audit reports still will be available, the primary distribution method for audit reports will move to the Internet.

State, local and federal officials, reporters, and members of the public who wish to receive electronic notices of audit reports can subscribe to the EPS at the Office of the State Auditor's new web site (www.ncauditor.net).

After registering, these individuals can subscribe to receive reports on specific agencies, interest areas or counties, creating a custom list of reports in which they are interested.

When an audit report involving a topic to which a person has subscribed is posted on the Office of the State Auditor web page, the subscriber will receive an e-mail which indicates that the report has been posted.

For example, a person interested in receiving all audit reports related to

Durham County, would subscribe to "any/all audits" under the agency list, and "Durham" under the county list.

If the subscriber wishes to receive notice of all performance or investigative (Hotline) audits, he or she has the option to add those items to his or her customized subscription list.

The subscriber will then receive an e-mail notice when regular audit reports are filed on Durham Technical College, the Durham County Clerk of Superior Court, or another Durham County agency.

The e-mail will include the name of the agency, an indication of whether auditors reported problems in the agency's record-keeping, and a link that will take the subscriber to a brief synopsis of the audit report. A link to the full report will be included in the synopsis.

The reports, in Portable Document Format, can be read, downloaded, or printed directly from the web site.

Over the next several months, archived audit reports and other information from the agency's old web pages will be moved to the new web site.

Until that is completed, people wishing to view audit reports issued before October 1, 2001, can access those reports on the Office of State Auditor's web site (www.osa.state.nc.us).

Reports issued since October 1, 2001, can be found at the new web site, (www.ncauditor.net).

CPA Firm Renewal and SQR Compliance Due

CPA firm renewal and SQR compliance forms were mailed to all North Carolina CPA firms in late November.

Pursuant to 21 NCAC 8J .0111, failure to submit the properly completed form by the December 31, 2001, deadline may result in disciplinary action by the Board.

If your CPA firm has not received its form or if you have questions about the form, please contact Lynn Wyatt by telephone at (919) 733-1423 or via e-mail at (lynnwyat@bellsouth.net).

www.state.nc.us/cpabd

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Disciplinary Actions

Etta Joyce Grant, #11953
Dewanda S. Dalrymple, #17790
Dalrymple & Grant, Certified
Public Accountants, PLLC
Durham, NC 11/19/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent Etta Joyce Grant (Respondent Grant) is the holder of North Carolina certificate number 11953 as a Certified Public Accountant.
2. Respondent Dewanda S. Dalrymple (Respondent Dalrymple) is the holder of North Carolina certificate number 17790 as a Certified Public Accountant.
3. Respondent Dalrymple & Grant, Certified Public Accountants, PLLC, (hereafter "Respondent firm"), is a licensed certified public accounting firm in North Carolina.
4. In April of 2000, Respondent firm issued a letter to the Board of Directors for a Charter School confirming Respondent firm's agreement to provide audited financial statements for the Charter School for the period ending June 30, 2000.
5. In July of 2000, Respondent Grant signed on behalf of Respondent firm a "Contract to Audit Accounts of a Charter School" (Contract) which was signed and accepted by the North Carolina Local Government Commission (LGC) on August 14, 2000, for the preparation of audited financial statements to be submitted to the LGC by October 31, 2000.
6. Following the LGC's receipt of the audited financial statements, on December 5, 2000, a representative of the LGC sent a facsimile to Respondent Grant and Respondent firm that noted discrepancies in the audit and deficiencies in the "White Letter" column.
7. A representative of the LGC copied Board staff on a March 29, 2001, letter sent by the LGC to Respondent Grant and Respondent firm. This letter noted

that the Charter School's audit was not performed in accordance with the Single Audit Act as required by the terms of the Contract. The letter further stated that representatives of the LGC contacted Respondents on December 5, 2000, January 24, 2001, and February 13, 2001, regarding deficiencies in the audit. According to this letter, Respondent Dalrymple, a shareholder in the Respondent firm, promised that corrections would be submitted to the LGC by the end of February but that corrections were not received prior to the letter's mailing.

8. In a letter dated April 4, 2001, Board staff requested that Respondent Grant advise the Board, by April 20, 2001, as to the status of the Charter School's audit.

9. In a letter dated April 20, 2001, which was received by the Board on April 27, 2001, Respondent Grant indicated that the delay in correcting the audit deficiencies was due to her illness and that the corrections were expected to be delivered to the LGC no later than May 11, 2001.

10. The LGC subsequently informed Board staff that, sometime in mid-May, Respondent Grant had submitted Single Audit corrections to the Charter School's audit to the LGC, but that there were still deficiencies in the audit after Respondent Grant submitted the corrections.

11. A representative of the LGC indicated that despite a promise from Respondent Grant to correct the remaining deficiencies and submit them to the LGC by June 8, 2001, the LGC did not receive the corrections until June 15, 2001.

12. On June 20, 2001, a representative of the LGC informed the Board that the Charter School's audit had been accepted by the LGC.

13. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, 8N .0209, 8N .0212, 8N .0403, and 8N .0405.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent Grant is suspended from participating in, performing, or reviewing any attest services for at least three (3) years and until Respondent Grant petitions the Board for reinstatement of her privilege to participate in, perform, or review attest services. A condition of said privilege, in the discretion of the Board, may be a requirement that Respondent Grant pass the audit portion of the CPA exam or its equivalent under the Uniform CPA Examination requirements.

2. Respondent firm shall obtain pre-issuance review of all audits, including work papers, prepared by Respondent Dalrymple or prepared on behalf of Respondent firm for two (2) years from the date of this Order and until Respondent firm receives an unqualified opinion for a peer review which includes a review of an audit. If said peer review does not include a review of an audit, Respondent firm shall continue to obtain pre-issuance review of each audit until a peer review has been obtained that reviews an audit. The pre-issuance reviewer shall be approved by the Board prior to performing said reviews. Respondent firm may not use the same individual to perform both the peer review and any pre-issuance reviews.

Kim Wadsworth Ridenhour, #13390
Kim W. Ridenhour, CPA, P.A.
Greensboro, NC 11/19/01

THIS CAUSE coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing, with a quorum present, the Board finds, based on the evidence presented that:

FINDINGS OF FACT

1. Kim Wadsworth Ridenhour (Respondent) was the holder of a certificate as a Certified Public Accountant in North Carolina and the party to prior Board Orders.
2. Kim W. Ridenhour, CPA, P.A. (Respondent Firm), was registered with the Board as a professional corporation and was a Party to a prior Consent Order.
3. On May 22, 2000, the Board adopted a Consent Order with Respondent and Respondent Firm in resolution of Case #9811-100.
4. In pertinent part, that Consent Order provided that Respondent's certificate would be suspended if he or his firm failed to complete the requirements as specified in the Consent Order.
5. Respondent has failed to provide the Board office with proof that, in calendar year 2000, he obtained the twenty (20) hours of additional CPE in accounting principles and auditing standards as mandated by Requirement Number 6 of the Consent Order.
6. Respondent failed to claim the Board's Notice of Proposed Action and Show Cause Order which was sent via certified/return receipt mail sent by Board staff to Respondent's last known business mailing address.
7. Respondent has failed to respond to the Board's Notice of Proposed Action and Show Cause Order which was served upon Respondent by the Guilford County Sheriff's Office on August 31, 2001.

CONCLUSIONS OF LAW

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and

Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
3. Respondent failed to timely comply with the May 22, 2000, Requirement Numbers 6 and 9 of the Consent Order.
4. Respondent's failures to timely comply with the terms of a Consent Order violate NCGS 93-12(9)(e) and 21 NCAC 8N .0203(b)(3).

BASED ON THE FOREGOING, the Board orders by a vote of seven to zero that:

1. The Certified Public Accountant certificate issued to Respondent, Kim Wadsworth Ridenhour, continues and shall remain suspended until such time as he demonstrates compliance with the requirements as mandated by his Consent Order with the Board.
2. If the Board determines that Respondent and Respondent firm hereafter continue to fail to comply with the May 22, 2000, Consent Order; continue to fail to cooperate in the Board's supervision of this matter; or violate other accountancy laws as well as Board Orders, Respondent's Certified Public Accountant certificate may be permanently revoked.

Jannie B. Mills, #22192
High Point, NC 10/22/01

THIS CAUSE coming before the Board on October 22, 2001, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Jannie B. Mills is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore

subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Jannie B. Mills failed to timely obtain a State Quality Review (SQR) in accordance with provisions as required by NCGS 93-12(8c) and 21 NCAC 8M .0102.
3. Jannie B. Mills subsequently completed her SQR and has provided documentation to the Board that her SQR was completed in excess of 120 days from the required completion date.

CONCLUSIONS OF LAW

1. Jannie B. Mills' failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING, the Board orders that:

1. Jannie B. Mills' certificate is suspended for 30 days; however, said suspension is stayed based on Respondent's completion of her SQR.
2. Jannie B. Mills shall disclose the suspension of her license whenever asked if she has ever had a license suspended or revoked.
3. Jannie B. Mills shall pay a two hundred fifty dollar (\$250.00) civil penalty.
4. Jannie B. Mills' certificate shall be placed on conditional status for one year from the date this Order is approved.

Reclassifications

Reinstatement

Lisa Elmore Howe, #18867
Nathaniel Perkinson Hayes, III
#19620
Diane M. Mekker, #24492

Reissuance

Nicole Eugenia McIntosh, #25490
Walter A. Skorski, #28658
Charles Donald Reynolds, #8826
Robin Leigh Congleton Woodlief,
#16078

Address Changed?

Pursuant to 21 NCAC 8J .0107, all North Carolina CPAs and CPA firms must notify the Board, in writing, within 30 days of any change of address or business location.

For your convenience, a "Notice of Address Change" form is printed on the back cover of each issue of the *Activity Review*.

Licensees should mail or fax the change(s) to Alice Steckenrider. Changes may also be e-mailed to (alicegst@bellsouth.net).

CPA firms should mail or fax the change(s) to Lynn Wyatt. Changes may also be e-mailed to (lynnwyat@bellsouth.net).

Exam candidates should mail or fax the change(s) to the Examinations staff. Changes may also be e-mailed to (pweliot@bellsouth.net) or (jmacombe@bellsouth.net).

Board Meetings 2002

Tuesday, January 22

Monday, February 18

Friday, March 22

Thursday, April 18*

Friday, May 17

Monday, June 24

Monday, July 22

Monday, August 19

Monday, September 23

Friday, October 18

Monday, November 18

Tuesday, December 17

Meetings of the North Carolina State Board of CPA Examiners are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

*Winston-Salem

FASB Publishes Exposure Draft Rescinding Statements

The Financial Accounting Standards Board (FASB) has issued an Exposure Draft of a proposed statement that would rescind a number of statements.

The affected statements include:

- FASB Statement No. 4 — *Reporting Gains and Losses from Extinguishment of Debt* — and an amendment of that statement;
- FASB Statement No. 64 — *Extinguishments of Debt Made to Satisfy Sinking-Fund Requirements*; and
- FASB Statement No. 44 — *Accounting for Intangible Assets of Motor Carriers*.

Additionally, other existing authoritative pronouncements would be amended to make various technical corrections.

Under Statement No. 4, all gains and losses from the extinguishment of debt are required to be aggregated and, if material, classified as an extraordinary item, net of related income tax effect.

The proposed statement would eliminate Statement No. 4 and, thus, the exception to applying APB Opinion 30 to all gains and losses related to extinguishment of debt.

FASB representative Cathy Coburn said, "Under the proposed change, companies would be allowed to classify gains and losses in connection with the extinguishment of debt within the conceptual framework of Opinion 30."

"This would distinguish transactions that are part of an entity's recurring operations from those that are unusual or infrequent, or that could be classified as an extraordinary item."

"The technical corrections, while non-substantive in nature, may, in some cases, change current accounting practice," stated Coburn.

Statement No. 44 was issued to establish accounting requirements for the effects of transition to the provisions of the Motor Carrier Act of 1980.

Those transitions have been completed and, therefore, Statement No. 44 is no longer needed.

Written comments on the Exposure Draft must be received by FASB no later than January 14, 2002.

Additional information is available from FASB's press release page (www.fasb.org/news/index.html).

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

10/31/01	Brady Raymond Frick	Salisbury, NC
10/31/01	Donald Clay Nunn, Jr.	Corpus Christi, TX
10/31/01	Sharon Dale Tate	Charlotte, NC
10/31/01	Jennifer Borland Patterson	Chapel Hill, NC
11/09/01	Henry G. Simpson	Suffolk, VA
11/19/01	Tiffany Meredith Haines	Huntersville, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

11/19/01	R. Douglas Gordon	Boone, NC
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NC Licensees by Occupation

CPA Firm Partner	1,166
CPA Firm-PLLC Member	12
CPA Firm Staff	2,946
Educator	270
Government	
Accounting	849
Non-accounting	40
Individual Practitioner	1,340
Industry	
Accounting	6,741
Non-accounting	828
Legal Field	203
Other	277
PC Shareholder	865
Retired	43
Student	32
Unemployed	<u>485</u>
TOTAL	16,197

Date of Report: 11/21/01

NC Licensees by Concentration

Administration	1,028
Advisory Services	440
Auditing	1,908
Financial Planning	465
General Accountancy	8,148
Law	149
Non-accounting	391
Other	665
Taxation	3,003
TOTAL	16,197

Date of Report: 11/21/01

Comments? Questions?

Do you have questions or comments about items published in the *Activity Review*?

If so, please contact Lisa R. Hearne, Communications Manager, by telephone at (919) 733-4208 or by e-mail at (lhearn@bellsouth.net).

Licensees Must Maintain Documentation for CPE Courses

In 1998, the annual certificate renewal form was modified to allow licensees to use the "check-off" method for reporting Continuing Professional Education (CPE) credit hours.

The revised form eliminates the need for licensees to list the details--such as the date of the course, the name of the course, and the name of the course sponsor--of the courses attended to satisfy the CPE requirement.

Instead, licensees affirm their CPE compliance by marking the appropriate box on the certificate renewal form and then tallying their CPE credit hours.

Inaccurate reporting of CPE credit hours may result in disciplinary action by the Board.

Pursuant to 21 NCAC 8G .0401(f) licensees are responsible for maintaining records which substantiate the CPE credits claimed for the current year and for each of the four calendar years prior to the current year.

Because the Board no longer asks for proof of attendance or completion of the CPE courses claimed on the certificate renewal form, the Board cannot provide licensees with information about the courses they attended or previously claimed for credit.

Certificates Issued

The following applications for certification were approved by the Board at its November 19, 2001, meeting:

Herman Michael Abraham	Kenneth Hugh Holcomb
Ellen Kyle Adkins	Paul Edward Kurzeja
Lawrence Cornelius Albertsen	Richard Emory Lowe, Jr.
Tracy Elaine Arnold	Margaux Lucas
Sarah Chapman Blevins	Rebecca Louise Mayew
Scot M. Braun	Pamela Alison McDonald
Kimberly Williams Burnette	Angela Lynn McGinnis
John Allen Cindia	Zachary Edward Melear
Marty Leigh Clyburn	Valentina V. Molchanova-Wallace
Jonathan Cort	Kelly Dawn Newcomb
Thomas John Coughlin	Ashley Brooke Pope
Iris Nicole Coxe	Garry Allen Rank
Amy Leigh Crews	Sidney Paul Rattner
Catherine Atkinson Dias	Jennifer Dearman Richardson
Stacy Elizabeth Ernest	Sandra Stephens Russ
Amy Ann Goodreau	Gina Marie Sandy
Aletta Marie Grambow	Elizabeth Pauley Smith
Pamela Ann Grogan	Janet Anne Smith
Wei Guo	John Richard Stead
Sarah Kate Heidelberg	Susan Renee Tison
Amy Lane Helms	Diane Jensen Vanderwerff
Robert Wayne Helms	Bethany Ann Willis
Walter Jacob Henning	John R. Wise
Amy Maddrey Hilliard	

November 2001 Uniform CPA Exam Proctors

The Board extends its thanks to the following proctors who contributed to the success of the November 2001 Uniform CPA Examination. The number of exams at which each proctor has worked is listed in parenthesis.

Alexander & Chandler, P.A., Kernersville Robert C. Alexander, CPA (22) Mark Chandler, CPA (10)	Carol Hatchett, CPA, Raleigh (9) Roger Jennings, Kernersville (25) Randy Lindley, CPA, Raleigh (27) Marquita Loflin, CPA, Greensboro (14) Peggy Mock, CPA, High Point (17) David McLemore, CPA, Clinton (43) NCA & T University, Greensboro Phillip D. McBrayer, CPA (29) NC Dept. of Crime Control & Public Safety, Raleigh Mike Barham, CPA (14) NC Dept. of ENR, Raleigh Rex A. Whaley, CPA (31) NC Dept. of Health and Human Services, Raleigh Allyn Guffey, CPA (21) John Midyette, CPA (19) James Panton, CPA (26) NC Dept. of Insurance, Raleigh James Riddick, CPA (6) Gwendolyn Tann, CPA (5) NC Dept. of Revenue, Charlotte Douglas Rothrock, CPA (4) NC Dept. of Revenue, Raleigh Tammy Forsythe, CPA, Raleigh (10) NC Dept. of Transportation, Raleigh Wanda Oakley, CPA (32) NC General Assembly, Raleigh Marilyn Chism, CPA (8) NC Office of State Auditor, Greensboro Lynne Forrest, CPA (26) NC Office of State Auditor, Raleigh Minh Duc Do, CPA (4) NC Office of State Budget & Management, Raleigh Julie Mitchel, CPA (20)	NC Office of State Controller, Raleigh Roger Farmer, CPA (16) William R. Noble, CPA, Winston- Salem (6) North Carolina State University, Raleigh Craig Forsythe, CPA (11) Harriette Griffin, CPA (40) Nortel Networks, RTP Debra Bellamy, CPA (3) Alexandra Ong, CPA, Winston- Salem (4) Jack H. Perkins, CPA, Raleigh (26) State Employees Credit Union, Raleigh Sallie Clement, CPA (7) Victoria I. Ukwu, CPA, Raleigh (13) UNC-Greensboro, Greensboro Cynthia Khanlarian, CPA (1) Gerald D. Walston, CPA, Raleigh (17) Western Carolina University, Cullowhee John A. Beegle, CPA (55) Paul L. Zink, CPA, Winston-Salem (7)
Elizabeth Camp, CPA, Raleigh (10) Carrington, Lee, Kinlaw & Hill, L.L.P., Raleigh Greg Kinlaw, CPA (5) Karen C. Caudill, CPA, Kernersville (3) David Chafin, CPA, Greensboro (3) Craven, Shelton & Gann, P.A., Greensboro Ann Craven, CPA (34) The Daniel Professional Group, Inc., Winston-Salem Cathy Ralston, CPA (17) John R. Davis, Greensboro (30) Ronnie Nelson Davis, CPA, Greensboro (6) Stephen D. Embler, CPA, Winston- Salem (9) Robert Edminston, CPA, North Wilkesboro (10) General Parts, Inc., Raleigh Anthony Bridges, CPA (6) John Goodwin, CPA, Cary (4) Jim Gosnell, CPA, Greensboro (8) Guilford College, Greensboro William A. Grubbs, CPA (34) Guilford County Tax Department, Greensboro Carlotta Lytton, CPA (5)		<hr/> Board Office Closed In observance of Christmas, the Board will be closed Monday, December 24, 2001; Tuesday, December 25, 2001; and Wednesday, December 26, 2001. The Board will be closed Tuesday, January 1, 2002, in observance of New Year's Day. In addition, the Board will be closed Monday, January 21, 2002, in observance of Dr. Martin Luther King, Jr., Day. <hr/> www.state.nc.us/cpabd <hr/>

Important 2002 Dates For CPAs and Exam Applicants

January 2	–	May 2002 Exam Applications Available
January 31	–	May 2002 Exam Application Deadline for Initial Applicants
	–	Firm Renewal and SQR Compliance Information Final Deadline for 2002
February 4	–	November 2001 Exam Grade Release Date
February 14	–	Certificate Renewals Mailed
February 28	–	May 2002 Exam Application Deadline for Re-exam Applicants
May 8-9	–	May 2002 Uniform CPA Examination (Raleigh & Winston-Salem)
June 14	–	November 2002 Exam Applications Available
June 30	–	Certificate Renewal Deadline
July 31	–	November 2002 Exam Application Deadline for Initial Applicants
August 5	–	May 2002 Exam Grade Release Date
September 3	–	November 2002 Exam Application Deadline for Re-exam Applicants
November 6-7	–	November 2002 Uniform CPA Examination (Raleigh & Winston-Salem)
November 22	–	Firm Renewal and SQR Compliance Information for 2003 Mailed
December 13	–	May 2003 Exam Applications Available
December 31	–	Firm Renewal and SQR Compliance Information Due for 2003

Please remove this page and save for future reference.

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Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.